



July 26, 1979

(916) 445-3956

Dear M

Sections 155 and 155.2 of the Revenue and Taxation Code authorize this Board to extend the time fixed for the performance of any act by the assessor, auditor, tax collector, or county board. Since the filing of an application for reduction in an assessment is an act of the assessee or his agent and not an act by one of the county officials provided in these sections, this Board cannot extend the filing date.

Section 1603 of the Revenue and Taxation Code was amended by Assembly Bill 1458 (Chapter 242) extending the assessment appeals filing date for 1979-80 from September 15 to October 1. With your office receiving an extension until August 30, 1979 to complete the assessment roll, it would appear that the assessee had only the month of September to inspect the roll and file an application; however, Section 619 provides that all properties experiencing an increase in assessed value (other than the two percent inflationary factor) will have been notified by your office of their assessment upon or prior to completion of the assessment roll. I am not aware of your policy of sending notices, but an early mailing of as many notices as possible will provide the assessee additional warning of assessment increases.

Sincerely,

Douglas D. Bell
Executive Secretary

DDB:kn

cc: Honorable William M. Bennett
Honorable Richard Nevins
Honorable George R. Reilly
Honorable Ernest J. Dronenburg, Jr.
Honorable Kenneth Cory
Honorable V. A. Haim
Orange County Auditor-Controller